Corporation, trade or business name

The Utah Employment Security Act provides that an organization is considered a nonprofit organization when it has received an exemption from the federal income tax under Section 501(c)(3) of the Internal Revenue Code. Until the exemption is received from the IRS, the organization is subject to the Act in the same manner as any other profit making business. When the income tax exemption is received, a nonprofit organization becomes subject to the act when it employs 4 or more individuals for some portion of a day in each of 20 weeks during a calendar year.

Number of Employees			Number of Employees			Number of Employees			Number of Employees		
Week #	Current year Previous	s Year Week #	Current year	Previous Year	Week#	Current year	Previous Year	Week#	Current year	Previous Year	
1		14			27			40			
2		15			28			41			
3		16			29			42			
4		17			30			43			
5		18			31			44			
6		19			32			45			
7		20			33			46			
8		21			34			47			
9		22			35			48			
10		23			36			49			
11		24			37			50			
12		25			38			51			
13		26			39			52			